

8x8, INC. FLEXIBLE BENEFITS PLAN AMENDMENT 1

ARTICLE I PREAMBLE

1.1 Adoption and effective date of amendment. The Employer adopts this Amendment to 8x8, Inc. Flexible Benefits Plan (the "Plan"). The sponsor intends this Amendment as good faith compliance with the requirements of these provisions. This Amendment shall be effective on or after the date the Employer elects in Section 2.1 below.

1.2 Supersession of inconsistent provisions. This Amendment shall supersede the provisions of the Plan to the extent those provisions are inconsistent with the provisions of this Amendment.

1.3 Construction. Except as otherwise provided in this Amendment, any reference to "Section" in this Amendment refers only to sections within this Amendment and is not a reference to the Plan. The Article and Section numbering in this Amendment is solely for purposes of this Amendment, and does not relate to any Plan article, section, or other numbering designations.

ARTICLE II ELECTIONS

2.1 Effective Date. The provisions of this Amendment, unless otherwise indicated are effective as of January 1, 2021 (the "Effective date").

2.2 H.R. 133 Consolidated Appropriations Act Amendment(s). The Employer hereby amends the Plan as follows:

Carryover of Unused Funds in Health and Dependent Care Flexible Spending Arrangements for 2020 and 2021 Plan Years.

On December 27, 2020, H.R. 133 Consolidated Appropriations Act was signed into law, impacting section 125 cafeteria plans. This guidance is designed to provide temporary flexibility for employers and employees and assist with the National response to the 2019 Novel Coronavirus outbreak (COVID-19).

Effective as of the effective date, the Employer amends their plan to allow the carryover of unused funds from plan year 2020 to plan year 2021 and unused funds from plan year 2021 to plan year 2022.

For plan years ending in 2020 and 2021, a plan that includes a health flexible spending arrangement or dependent care flexible spending arrangement shall not fail to be treated as a cafeteria plan under the Internal Revenue Code of 1986 merely because such plan or arrangement permits participants to carryover (similar to the rules applicable to health flexible spending arrangements) any unused benefits or contributions remaining in any such flexible spending arrangement from such plan years to the plan year ending in 2021 and 2022.

These changes permit participants to carryover any unused benefits or contributions remaining in their 2020 and 2021 flexible spending arrangement from such plan year to the subsequent plan year.

The carryover guidance is an extension of coverage that is not HSA compatible, consequently any employee with unused amounts remaining at the end of a plan year or grace period ending in 2020 or 2021 will not be eligible to contribute to an HSA during the extend period (unless the FSA is a limited FSA).

This amendment has been executed this 19 day of March, 2021.

Name of Employer: 8x8, Inc. _____

By: Nescett Wright _____

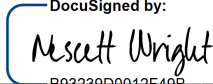
CERTIFICATE OF ADOPTING RESOLUTION

The undersigned authorized representative of 8x8, Inc. hereby certifies that the following resolutions were duly adopted on January 1, 2021 (date) and that such resolutions have not been modified or rescinded as of the date hereof;

RESOLVED, that the Amendment to the Plan (the Amendment) is hereby approved and adopted, and that an authorized representative of the Employer is hereby authorized and directed to execute and deliver to the Administrator of the Plan one or more counterparts of the amendment.

The undersigned further certifies that attached hereto is a copy of the Amendment approved and adopted in the foregoing resolution.

Date: March 22, 2021

Signed:  B03239D0042F40B...

Printed Name/Title: Nescett Wright Director, Global Benefits

SUMMARY OF MATERIAL MODIFICATIONS
for the
8x8, Inc.
Flexible Benefits Plan

I
INTRODUCTION

This is a Summary of Material Modifications regarding the 8x8, Inc. Flexible Benefits Plan (the “Plan”). This is merely a summary of the most important changes to the Plan and information contained in the Summary Plan Description (“SPD”) previously provided to you. It supplements and amends that SPD so you should retain a copy of this document with your copy of the SPD. If you have any questions, contact the Administrator. If there is any discrepancy between the terms of the Plan, as modified, and this Summary of Material Modifications, the provisions of the Plan will control.

II
SUMMARY OF CHANGES

H.R. 133 Consolidated Appropriations Act Amendment(s). The Employer hereby amends the Plan as follows:

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These changes permit participants to carryover any unused benefits or contributions remaining in their 2020 and 2021 flexible spending arrangement from such plan year to the subsequent plan year.

The carryover guidance is an extension of coverage that is not HSA compatible, consequently any employee with unused amounts remaining at the end of a plan year or grace period ending in 2020 or 2021 will not be eligible to contribute to an HSA during the extend period (unless the FSA is a limited FSA).